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in the high schools

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BOSTON UNIVERSITY
SCHOOL OF EDUCATION

Thesis

AN ANALYSIS OF THE CRITICISMS OF BOOKKEEPING
IN THE HIGH SCHOOLS

Submitted by

Arthur John Sullivan

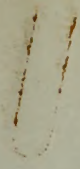
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Second Reader: Arthur Joseph Sullivan, Associate Professor of Accounting, Boston University



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TABLE OF CONTENTS

<u>Chapter</u>	<u>Page</u>
I. Introduction	1
II. Analysis of Material Used	3
III. The Teachers	6
A. Lack of Educational Training	6
B. Lack of Business Knowledge	8
C. Scarcity of Capable Teachers	11
D. Commercial Teacher is Regarded as Inferior	12
E. Summary of the Chapter	13
IV. The Students	14
A. Come from Lower Classes	14
B. Are of Low Mentality	14
C. No Justifiable Reason for Taking Course	16
D. Commercial Course a Dumping Ground	17
E. Who Should Take Bookkeeping	18
F. Summary of the Chapter	20
V. The Textbooks	21
A. Are Not Practical	21
B. Are Traditional and Often Padded	22
C. Summary of the Chapter	23
VI. Methods of Teaching	24
A. Too Much Emphasis on Details	24

B. Too Mechanical	25
C. No Unity	27
D. Summary of the Chapter	28
VII. Vocational Aims of Bookkeeping	29
A. Decrease the Technical Aspects	29
B. Teach General Knowledge of Business	30
C. Consider Non-vocational aims	32
D. Correlate with Other Subjects	34
E. Summary of the Chapter	35
VIII. Practice Sets	36
A. Laboratory Work and Individual Instruction Inferior	36
B. Too Much Repetition	38
C. Lack Ways of Checking	38
D. Are Too Long	39
E. Are Too Mechanical	40
F. Summary of the Chapter	42
IX. Teaching Machine Operation	43
A. No Need for It	43
B. Should Be Taught	44
C. Summary of the Chapter	45
X. Bookkeeping for Clerical Training	46
A. Clerical Training is More Important Than Bookkeeping	46
B. Clerical Duties Should Not Be Introduced	48
C. Summary of the Chapter	50

XI. Tests	51
A. No Standardized Tests	51
B. "Parrot-like" Type Usually Used	51
C. Effected by Lack of Standard Aims	51
D. Summary of the Chapter	52
XII. Bookkeeping and Business	53
A. Bookkeeping Should Meet Occupational Requirements	53
B. Keep Up With Changes	55
C. Beginning Worker Not Well Equipped	55
D. Summary of the Chapter	56
XIII. Relation of Colleges to Commercial Course	57
A. Commercial Courses not Acceptable for Credit	57
B. No coordination	58
C. Summary of the Chapter	59
XIV. Need of Supervision	60
A. A Felt Need	60
B. Lack of Competent Supervisors	61
C. Summary of the Chapter	62
XV. The Bookkeeping Course Should Be Reorganized	63
A. Should Be Shorter	63
B. Should Be a Specialized Course	63
C. A Separate Course for Boys and One for Girls	64
D. Summary of the Chapter	65

XVI. Other Criticisms of Bookkeeping	66
A. Requirements too exacting	66
B. No Definite Aim	67
C. Some Introductory Course Is Needed	68
D. Bookkeeping is Limited by School Requirements	69
E. Course too weak	70
F. Course is Discounted by Pupils	70
G. Poor Equipment	70
H. Summary of the Chapter	70
XVII. Bookkeeping is Unnecessary	72
A. Graduates are not Using It	72
B. Does Not Increase Earning Power	73
C. Summary of the Chapter	74
XVIII. Summary of the Thesis	75
XIX. Bibliography	79

I. INTRODUCTION

The purpose of making this study has been to make as critical an analysis as possible of the teaching of bookkeeping in the high school in an attempt to present in a systematic way the weaknesses that are apparent.

The source of the material used has been the magazine articles and pamphlets published since 1921. At first, this appeared to be a serious delimitation, omitting as it does, the books and contributions to books on this subject. However, there are but few such books and these are of recent publication, so that most of the authors had previously presented their views in magazine articles.

The reader must bear in mind that many of these articles are based on opinion and that this opinion comes from the personal experiences of their authors which in many cases have been limited to a single school system and which may have been the result of prejudice.

In this study, every attempt has been made to keep the personal element from influencing the work. However, this could not be entirely eliminated for right from the beginning, when these criticisms

were taken from their source, it was the writer's opinion that they were criticisms. He, no doubt, has overlooked some which another writer might include. In several cases, both sides of the question, if debatable, have been given and no attempt has been made to arrive at the conclusion.

The aim of the summaries is to present in a few words the substance of the criticisms presented in detail. The general summary at the end tends to tie these findings into one intelligent presentation of the criticisms of bookkeeping in the high school.

Two important criticisms may be determined from the material used and the source of this material. They will be presented in the first chapter of this work.

II. ANALYSIS OF MATERIALS USED

The accompanying table (A) is presented to give the reader some idea of the source of the material read. It was found that the "Readers' Guide to Periodic Literature" and "The Educational Index" did not list a number of the articles that were subsequently found. Therefore it was necessary to read through the indexes of the many magazines on education and commerce published since 1921.

The results of the contributions obtained are clearly shown in Table A. There are six publications included in the list which deal exclusively with commercial education and these have furnished more than half of the references. This is more impressive when you consider that three of them have made their appearance since 1927 and that only one of them was being published in 1921. Another significant fact is that two of these publications are the house organs of publishing houses and are issued free to commercial teachers. These two magazines contributed about one-third of the articles listed in the bibliography.

Many of the well-known educational magazines

carried no articles on bookkeeping and very few on commercial education. The articles found in these magazines presented the aims and objectives of commercial education, making no attempt to advance criticisms and to suggest changes.

In Table B, an attempt has been made to classify the criticisms used in this study. The criticisms of each chapter have been distributed by authors. It will be seen that two-thirds of these criticisms have been advanced by professors and teachers.

These two tables have been presented that the reader may draw his own conclusions in regard to the material which is being written on commercial education in the current magazines and who is doing this writing.

TABLE A. SHOWING MAGAZINES USED AND THE ARTICLES
OBTAINED, CLASSIFIED BY AUTHORS

	Professors	Teachers	Heads of Departments	Executives	Business Men	Supervisors	Business School Teachers	Total
Balance Sheet	8	12	1	-	-	11	3	25
Proceedings of the N.E.A.	5	3	2	2	2	-	-	16
Spotlights on Com'l. Ed.	5	1	2	3	-	-	-	11
Yearbook of the E.C.T.A.	3	-	3	-	-	-	-	6
J. of Business Educ.	2	-	-	1	-	2	1	6
Vocational Education	4	1	-	-	1	-	-	6
Research Bulletin in Com'l. Educ.	1	4	-	-	-	-	-	5
J. of Com'l Educ.	1	3	-	1	-	-	-	5
J. of Applied Psych.	-	-	1	-	-	-	-	1
Calif. Quarterly of Secondary Educ.	1	-	-	-	-	-	-	1
School Review	1	-	-	1	-	-	-	2
Bulletin #26	-	-	-	1	-	-	-	1
Business School J.	1	-	-	-	-	-	-	1
School and Society	1	-	-	-	-	-	1	2
Penna. School J.	-	-	-	-	-	-	-	-
N. Y. State Education	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Educational Review	-	-	-	-	-	-	-	-
Peabody Journal of Educ.	-	-	-	-	-	-	-	-
Am. School Board J.	-	-	-	-	-	-	-	-
Educ. Adm. and Super.	-	-	-	-	-	-	-	-
J. of Educ. Method	-	-	-	-	-	-	-	-
Progressive Education	-	-	-	-	-	-	-	-
School Executives' Mag.	-	-	-	-	-	-	-	-
Vocational & Guidance M.	-	-	-	-	-	-	-	-
Industrial Educ. Mag.	-	-	-	-	-	-	-	-
Journal of Accountancy	-	-	-	-	-	-	-	-
Jr. Sr. High Clearing H.	-	-	-	-	-	-	-	-
J. Educ. Sociology	-	-	-	-	-	-	-	-
TOTALS	33	24	9	9	5	3	5	88

TABLE B. SHOWING CRITICISMS MADE ARRANGED BY
CHAPTERS AND CLASSIFIED BY AUTHORS

	Professors	Teachers	Heads of Departments	Executives	Business Men	Supervisors	School Teachers	Business Teachers	Totals
The Teachers	8	7	2	6	3	1	-	-	27
The Students	9	1	2	3	1	-	5	-	21
The Textbooks	4	3	-	-	-	-	-	-	7
Methods of Teaching	4	10	-	-	-	-	1	-	15
Vocational Aims	9	5	3	2	4	1	1	-	25
Practice Sets	13	7	1	1	1	-	-	-	23
Machine Operation	-	4	3	-	-	-	-	-	7
Clerical Training	-	4	2	11	1	1	-	-	19
Tests	-	4	-	-	-	-	-	-	4
Relation to Business	5	3	1	4	2	-	-	-	15
Relation to Colleges	4	2	0	-	-	-	-	-	6
Supervision	3	-	-	5	-	-	-	-	8
Reorganizing Course	6	2	-	-	1	-	-	-	9
Other Criticisms	14	6	1	3	-	-	-	-	24
Bookkeeping is Un- necessary	4	2	-	-	1	-	-	-	7
TOTALS	83	60	15	35	14	3	7	-	217

III. THE TEACHERS

A. Lack of Educational Training

Commercial teachers of Ohio lag far behind English teachers of the state in point of academic preparation for their work.¹

Commercial teachers have been at a disadvantage in securing adequate training as compared with the academic teachers.²

The commercial teachers are still woefully behind their fellows in professional equipment in respect to educational preparation.³

Many high schools turn the commercial education over to teachers with very little commercial training.⁴

Helen Reynolds, "A Study of the Status of Commercial Education in the Public Schools of Ohio" Research Bulletin in Commercial Education II (December 1929) pp. 3-10

Fred J. Weersing, "The Training of Commercial Teachers" Balance Sheet X (April 1929) pp. 225-8

H. A. Tonne, "The Equipment of the Commercial Teacher" Balance Sheet X (February 1929) pp. 163-5

D. Himebaugh, "Are our Higher Institutions of Learning Doing Justice to the Commercial Phase of Education" Balance Sheet X (January 1929) pp. 130-1

Commercial teachers are doing less than the academic group to improve their training in spite of the relatively small number of college graduates among the commercial teachers appointed.¹

There is evidence to indicate that on the whole, teachers reporting have not been trained in a "well-correlated, broadly inclusive curriculum."²

In the main, the training of the commercial teachers has been inferior to that of academic teachers.³

The immediate task of the training of commercial teachers is to improve those now in service.⁴

¹John J. W. Neuner, "A Comparative Study of Supervision and Democracy of Commercial Teachers" Research Bulletin in Commercial Education III (May 1930) pp. 2-7

²C. M. File, "A Study of Illinois Business Teachers in High School" Research Bulletin in Commercial Education III (October 1930) pp. 3-7

³John L. Tildsley, "Why Not Give the Business Man What He Wants" Spotlights on Commercial Education VIII (April 1931) pp. 2-7

⁴Robert J. Leonard, "A Program for Commercial Education" Vocational Education Magazine II (February 1924) pp. 459-62

B. Lack of Business Knowledge and Experience

The astonishing thing about the situation relative to business experience is that so few institutions require it, and still fewer even recommend it.¹

A teacher has no right to be teaching unless he can do well the thing he is trying to teach.²

Teachers ought to go into the business world during vacations and get practical experience.³

Not one teacher in a thousand is sufficiently acquainted with the routine of everyday business life to give the practical instruction required.⁴

¹Ruth Hoadley, "Present Status of Commercial Teacher Training" Journal of Commercial Education LVII (June 1929) pp. 165-6; 185-7

²George L. Hoffacker, "Intensive Training for Business" Proceedings of the National Education Association (1922) pp. 585-89

³ibid.

⁴R. W. Kelley, "Fundamental Objectives in Commercial Education" Proceedings of the National Education Association (1924) pp. 554-6

They must not only know; they must be able to do.¹

The commercial teacher needs to know how things are done in business offices²

....no commercial teacher is properly fitted for her work unless she spends some time in an office actually working and doing the things she will later try to teach her students.³

Teachers and administrators must make constant contacts with business men, offices and stores.⁴

....encourage teachers to make first-hand contacts with the business world.⁵

¹Sherman Perry, "Are We In Step" Proceedings of the National Education Association (1925) pp. 358-9

²Louis A. Rice, "Improving Your Teaching While In Service" Journal of Business Education II (June 1929) pp. 16-7

³L. Gilbert Drake, "Better Classroom Instruction" Journal of Business Education II (May 1929) p. 15; p. 21

⁴A. E. Bullock, "Some High School Problems Present Day Teaching Brings" Journal of Business Education II (July 1929) pp. 16-17

⁵E. W. Barnhart, "The Supervision of Commercial Education" Spotlights on Commercial Education II (January 1925) pp. 1-4

Few teachers know anything about what beginners in offices or stores need to know to give satisfactory service or to win promotion.¹

....obtain better professional training....
which most commercial teachers lack.²

I am quite sure our commercial teachers know typewriting, shorthand, bookkeeping and similar business subjects, but they do not know what phases of these subjects are essential in the work of the modern office in the community where the graduates are to work.³

You commercial teachers don't know what you are doing and you make no effort to find out; yet you flatter yourselves by thinking you can send us someone who knows more about our business than some of us who have grown gray at the work.⁴

¹E. W. Barnhart, op. cit.

²ibid.

³Arthur D. Needles, "Bridging Two Worlds" Balance Sheet X (November 1928) pp. 73-5

⁴Sherman Perry, op. cit.

C. Scarcity of Capable Teachers

....difficulty in finding teachers of commercial subjects who can measure up to the qualifications of other high school teachers.¹

Evidently commercial subjects are being introduced faster than new teachers are trained or the turnover is more rapid than the turnout of graduates.²

School officials have been compelled to take commercial teachers with limited training in commercial subjects because no others were available.³

The idea that an experienced teacher of business subjects is qualified to teach almost all of the strictly commercial subjects is still prevalent among us.⁴

¹Elizabeth Baker, "Studies of Comparative Qualifications of Commercial Teachers and Other Teacher Groups" First Yearbook of the Eastern Commercial Teachers Association (1927) pp. 201-206

²Ruth Hoadley, op. cit.

³M. E. Studebaker, "New Trends in Commercial Teacher Training" Balance Sheet XII (October 1930) pp. 47-51

⁴G. F. Knipprath, "Qualifications for Teaching Commercial Subjects in Secondary Schools" Proceedings of the National Education Association (1921) pp. 373-5

D. Commercial Teacher is Regarded as Inferior

Most of the teachers of commercial subjects were looked upon as below cast by academic teachers.¹

State certificates for commercial teachers are, as a rule, definitely below other certificates in the amount of training required, so that commercial teachers are often regarded as being somehow an inferior group.²

¹J. W. Edgemond, "What I Expect of a Commercial Teacher" Proceedings of the National Education Association (1928) pp. 317-9

²Fred J. Weersing, op. cit.

E. Summary of the Chapter

Twenty-one persons made the twenty eight criticisms of the teachers of bookkeeping.

I.	Lack of Educational Training	8
a.	commercial teachers' education does not compare with that of academic teachers.	6
b.	many teachers have no commercial training.	1
c.	teachers in service need training.	1
II.	Lack of Business Knowledge and Experience	14
a.	teachers lack knowledge of business.	5
b.	teachers are unable to do what they teach.	4
c.	teachers should make contacts with the business men.	4
d.	teacher training institutions do not require business experience.	1
III.	Scarcity of Capable Teachers	4
a.	commercial teachers qualifications do not measure up to those of other high school teachers.	1
b.	commercial subjects are introduced faster than commercial teachers are graduated.	1
c.	teachers of limited training are hired because of scarcity.	1
d.	commercial teachers are expected to teach all commercial subjects.	1
IV.	Commercial teacher regarded as Inferior	2
a.	regarded as inferior by academic teachers	1
b.	state certificated below those of other high school teachers.	1

Total

28

IV. THE STUDENTS

A. Come from Lower Classes of People

There is no question but that students enrolled in the commercial curricula come from families of lower-paid workers and are enrolled in such work because of the blind faith that they have that it will somehow get them out of their economic strata.¹

The parents of those who took bookkeeping in South Bend High School are mostly (70%) common or factory laborers.²

B. Are of Low Mentality

Very few (9%) of the pupils who took bookkeeping in South Bend High School are superior mentally and only a small number (35%) are even average or above in intelligence.³

¹H. G. Shields, "Our Clerical Mills" School and Society (April 5, 1930) pp. 461-3

²M. B. Dilley, "Some Aspects of the Vocational Value of Bookkeeping in South Bend, Indiana" Balance Sheet XIII (November 1931) pp. 89-90; 114

³ibid.

Students in Group 1 (those who are not going to stay for more than one or two years because of (a) poor mentality (b) financial conditions) constitute about 75% of those taking the commercial course.¹

And much the greater proportion of them find their way into the commercial schools or the commercial courses in the general high schools.²

The pupils have been inferior in ability and in previous schooling.³

....presence of a number of students who have neither the educational foundation or the natural ability to make a success of the work.⁴

¹Edward Kanzer, "How Much Accounting Should Be Taught in Secondary Schools" First Yearbook of the Eastern Commercial Teachers Association (1927) pp. 243-5

²Ellen L. Osgood, "The Dull Pupil in Commercial Courses" Spotlights on Commercial Education IV (May 1927) pp. 1-2

³John L. Tildsley, op. cit.

⁴Bruce F. Gates, "Which Students Should Choose the Commercial Course" Journal of Business Education V (December 1930) p. 33

C. No Justifiable Reason For Taking Course

....students who expect to teach take the normal training course, while those who expect to go to college take the academic course, and all or most of the others are herded into some vocational course which usually is the commercial course.¹

....presence of a number of students who have no real interest in the work.²

There is a tendency of some students to choose the commercial course because they believe it to be easier than the others.³

....a good many of the weaker students who find difficulty in mastering any other courses are urged by their teachers to take the commercial course.⁴

¹Bruce F. Gates op. cit.

²ibid.

³ibid.

⁴ibid.

D. Commercial Course is a Dumping Ground

....commercial department is a dumping ground.¹

Pupils may be permitted to elect commercial course at random and by doing they fail to qualify for any particular occupation.²

The commerce department is still a "dumping ground" in some schools.³

We must refuse to make commercial education a cheap harbor for the tramp athlete and the discard from other sources.⁴

Principals and superintendents have made this course the dumping ground for the pupils of less mentality and poor habits of work.⁵

¹Edgemond, J. W., "What I Expect of a Commercial Teacher" op. cit.

²A. O. Colvin, "Modernizing Secondary Commercial Education" Balance Sheet XII (January 1931) pp. 138-141

³John A. Anderson, "College Entrance Credits in Commercial Education" Proceedings of the National Education Association (1929) pp. 332-4

⁵John L. Tildsley, op. cit.

⁴George R. Tilford, "The Proper Recognition of Commercial Education in Secondary Schools" Spotlights on Commercial Education VIII (January 1931) pp. 2-3

....it furnished a place to slough off the undesirable student--the student who was not wanted in other departments of the high school.¹

E. Who Should Take Bookkeeping

Absolute necessity of health on the part of the bookkeeper. The heart and lungs must be healthy to stand constant strain of close painstaking work at a desk.²

A child with an I. Q. below 80 should not take bookkeeping and a child with an I. Q. of from 80 to 90 only if he has the capacity for hard work, is industrious, healthy, and his position in life is such that he will have a definite need for it.³

Pupils of lower intelligence should be given a course to serve as a vocational tool, emphasizing clerical and recording aspects of the subject.⁴

¹George R. Tilford, op. cit.

²M. B. Stedman, "Factors Influencing School Success in Bookkeeping" Journal of Applied Psychology XIV (February 1930) pp. 74-82

³ibid.

⁴M. B. Dilley, op. cit.

There should be a separate course for those of higher intelligence emphasizing the managerial and interpretive aspects of the subject.¹

¹M. B. Dilley, op. cit.

F. Summary of the Chapter

Twenty one criticisms, as made by eleven persons, were given about the students of bookkeeping.

I.	Come from Lower Classes of People		2
	a. parents of commercial students are laborers	2	
II.	Are of Low Mentality		5
	a. majority are below average intelligence	3	
	b. pupils are inferior in ability and previous schooling	2	
III.	Have No Justifiable Reason for Taking Course		4
	a. only course available to them	1	
	b. have no interest in work	1	
	c. believe course is easier	1	
	d. teachers urge failing pupils to take commercial course	1	
IV.	Commercial Course is a Dumping Ground		6
	a. pupils of poor mentality or poor habits of work are put in the commercial course	6	
V.	Who should Take Bookkeeping		4
	a. good health is necessary	1	
	b. students should have at least average I. Q.	1	
	c. students of lower intelligence should take subject as a vocational tool	2	
	Total		<u>21</u>

V. THE TEXTBOOKS

A. Are Not Practical

Business procedure is neglected entirely or very little emphasis given to it in the course of study and textbooks.¹

A lack of practical illustrations and exercises is evident in the course of study and textbooks.²

Textbooks used keep pace neither with course of study nor with actual business practice.³

There are some bookkeeping texts still in use which require a pupil, in the second year of his work, to make hundreds of extensions on bills, scores of additions, dozens of simple copy records, and only one or two closings during the entire semester.⁴

¹Benjamin E. Strumpf, "Bookkeeping Duties and the Commercial Curriculum" Research Bulletin in Commercial Education (March 1929) pp. 9-13

²ibid.

³ibid.

⁴Lloyd L. Jones, "Present-Day Trends in Bookkeeping and How the School Can Meet Them" Vocational Education Magazine II (March 1924) pp. 544-548

The recent commercial texts are sadly disappointing.¹

B. Are Traditional and Often Padded

It must be admitted that some of the material found in textbooks is there merely because it has been inherited from older generations of textbook writers; the later writers have perhaps feared to drop this material lest they be accused of "leaving something out."²

The reason bookkeeping texts contain so much information not related to the principles of bookkeeping is partly traditional.³

If bookkeeping texts contained only the principles of bookkeeping, the texts would be rather small, and it may be that early writers tried to "pad" their books to make them larger.⁴

¹R. J. Leonard, "A Program for Commercial Education" Vocational Education Magazine II (February 1924) pp. 459-62

²T. H. Sanders, "The Teaching of Bookkeeping in High Schools" Spotlights on Commercial Education III (January 1926) pp. 2-3

³C. C. Crawford, "Bookkeeping as a General Business Training Subject" Journal of Business Education II (May 1929) p. 24

⁴ibid.

C. Summary of the Chapter

In this chapter, five writers made eight criticisms of the bookkeeping texts.

I. Are Not Practical

a. business procedure is neglected	2	5
b. there is a lack of practical illustrations	1	
c. do not keep pace with business practice	1	
d. new texts are disappointing	1	

II. Are Traditional and Often Padded 3

a. material has been inherited from older generations	2	
b. texts are padded to make them longer	1	

Total

8

VI. METHODS OF TEACHING

A. Too Much Emphasis on Details

A great many teachers present the subject using the journal method, not conscious of the fact that it is but one essential step in the handling of these essential factors.¹

Another group--concentrating on the account rather than the process which is the important thing and as a result the pupil is bewildered.²

Teachers....concentrate their plans on the teaching of debits and credits, making something of these two terms that was never meant for them.³

A mistake is made in the presentation of bookkeeping if one concentrates on the processes necessary to record income and expenses and their resultant effect on capital.⁴

¹R. M. Sabin, "An Economic Approach to the Teaching of Bookkeeping" Journal of Commercial Education LVII (June 1928) p. 170

²ibid.

³ibid.

⁴ibid.

In bookkeeping, we cannot see the great science of accounting with its broad principles for the petty details that are too often given as instruction.¹

B. Too Mechanical

Teach the mechanics of bookkeeping but do not make mechanical machines out of the students.²

It seems to me he has missed the real, the interesting part of his work; he knows only how to make certain entries in books....it means nothing to him which will make him of much value to a modern business office.³

The teacher who trains the student to do routine recording of information is merely training a mechanical operator, with little or no development of the reasoning process.⁴

¹P. L. Brunsetter, "General and Specific Aims of Bookkeeping" Balance Sheet XI (October 1929) p. 45

²George F. Dunstan, "Suggestive Methods of Improving Work in Bookkeeping" Balance Sheet X (March 1929) pp. 197-8

³Arthur D. Needles, op. cit.

⁴Ray G. Price, "Research--An Aid to Progress" Balance Sheet XIII (November 1931) pp. 100-101

The "why" of bookkeeping should be emphasized more than the "how".¹

....class and group instruction should replace the older emphasis upon mere mechanical routine.²

It is necessary to eliminate from bookkeeping courses much of the mechanics, the constant repetition of simple processes and the lengthy arithmetical computations which have consumed much of the time devoted to the course.³

It is possible to organize the subject matter of the course in a more orderly, reasoned process than the somewhat piecemeal presentation which results from teaching the mechanics of bookkeeping by rule of thumb.⁴

¹Ray G. Price, op. cit.

²A. L. Prickett, "An Enlarged Vision of Bookkeeping Instruction is Becoming a Reality" Spotlights on Commercial Education, VI (January 1929) pp. 2-4

³T. H. Sanders, op. cit.

⁴ibid.

C. No Unity

The old scheme required ~~trial~~ and error method, the waste of time through lack of application, and improper study habits.¹

There is no agreement in the form of statements.²

It seldom happens that high schools in the same county, or even in the same city, agree as to courses of bookkeeping, or as to when to begin or when to stop, or what sort of teachers should handle the subject.³

¹C. M. Yoder, "New Technics on Bookkeeping and Accounting" Proceedings of the National Education Association (1929) pp. 328-30

²Benjamin E. Strumpf, op. cit.

³Lloyd L. Jones, op. cit.

D. Summary of the Chapter

Fifteen criticisms of the methods of teaching Bookkeeping were presented by ten writers.

I.	Too Much Emphasis On Details		5
	a. teachers over-emphasize the method of presentation	4	
	b. too much attention to petty details	1	
II.	Too Mechanical		7
	a. too much recording of routine information	3	
	b. apt to make mechanical machines out of the students	1	
	c. need more emphasis on the "why" of bookkeeping	2	
	d. class and group instruction should replace present methods	1	
III.	No Unity		3
	a. trial and error method wastes time	1	
	b. no agreement in form of statement	1	
	c. lack of unity between schools as to content of course	1	
Total			<u>15</u>

VII. VOCATIONAL AIMS OF BOOKKEEPING

A. Decrease the Technical Aspects

The vocational objective is made the outstanding one and upon which all justification is based.¹

The bookkeeping course must possess values of greater importance than vocational skill if we are to justify its requirement.²

We have relatively little use for detailed technique acquired at the expense of more fundamental mind training.³

The method of teaching bookkeeping should be from the general approach of business and economics with less emphasis upon the technical side of the work.⁴

¹C. M. File, op. cit.

²Walter E. Leidner, "Objectives as a Guide to the Teachers in Course-of-Study Making in Bookkeeping" Second Yearbook of the Eastern Commercial Teachers Association (1928) p. 227

³Frank B. Jewett, "Modern Business Looks at Secondary Education" School and Society XXXI (March 29, 1930) pp. 415-9

⁴Dewey C. Rowland, "Current Bookkeeping Practice in Relation to the High School Commercial Bookkeeping Course" Journal of Commercial Education LVII (October 1928) pp. 246-8; 254

Since bookkeepers as such are no longer in great demand, the technical aspects of the subject are relatively unimportant.¹

A large group feels that the technical training of this kind is at best a very small part of the education that is needed in a business education....²

B. Teach General Knowledge of Business

Certain non-bookkeeping duties are so frequently required that they should be a part of the high school bookkeeping course of study.³

....that the business training should be a broad term, and should consist of more in the teaching of the fundamental principles of business.⁴

¹C. C. Crawford, op. cit.

²T. G. Woolford, "The Business Training Problem"
Vocational Education Magazine II (February 1924)
pp. 462-3

³J. O. Mallott, "Commercial Education" Bulletin #26
(1929)

⁴T. S. Woolford, op. cit.

The bookkeeping course should provide a means through which it is possible to acquire a usable knowledge of the more common types of business enterprises, the reason and necessity for them, and the object of their existence.¹

It is the obligation of teachers to prepare their students to become business men and women and not merely bookkeepers.²

A second demand is for training in the general knowledge of business rather than in the mere skill in performing the routine work of a bookkeeper.³

....the pupil's viewpoint should be broadened by giving him a better understanding of the basic principles of economics and business as they apply to bookkeeping.⁴

¹Walter E. Leidner, op. cit.

²C. T. Jones, "Articulation in the Teaching of Bookkeeping and Accounting" Proceeding of the National Education Association (1926) pp. 436-8

³J. W. Edgemon, "Commercial Education in the California High Schools" Spotlights on Commercial Education IV (May 1927) pp. 7-9

⁴A. L. Prickett, op. cit.

C. Consider Non-vocational Aims

More emphasis should be placed upon teaching systematic habits in bookkeeping classes.¹

Young men and women are woefully lacking in that one essential, without which life is a failure--initiative.²

They also say that those characteristics (intelligence, initiative and ambition) are often lacking in those they hire.³

There is some justification for assuming that the determination of the non-vocational aims and values of commercial education probably constitutes one of the most urgent problems confronting commercial teachers, heads of commercial departments and school administrators.⁴

¹M. B. Dilley, op. cit.

²Sherman Perry, op. cit.

³M. B. Dilley, op. cit.

⁴Fred J. Weersing, "Non-vocational Values of Commercial Education" School Review (March 1928) pp. 213-6

The trend is toward a larger consideration of what may be termed the "indirect" vocational aspects of bookkeeping.¹

We should not teach a subject only.... we should teach the individual as much of the subject as he will need in a way that will take into account his capacities and interests.²

....the great field for commercial education is non-vocational business training, a field which still remains almost completely untouched, even in our best schools.³

We need bookkeeping taught from the disciplinary and development angles, and based upon the demands and opportunities of business.⁴

The teaching of ethical principles should have some place in bookkeeping.⁵

¹A. J. Becker, "Bookkeeping and Bankruptcy." Balance Sheet XII (October 1930) PP. 42-3

²Edward Kanzer, op. cit.

³Fred J. Weersing, "Some Fundamental Problems in the Improvement of Commercial Education" California Quarterly of Secondary Education III (June 1928) pp. 327-336

⁴Lloyd L. Jones, op. cit.

⁵A. L. Prickett, op. cit.

D. Correlate with Other Subjects

There is no great correlation between bookkeeping and other commercial courses of study.¹

....better correlation with other subjects.²

Adequate preparation for office and store positions requires considerably more content bordering on the social sciences than is ordinarily included in the core of these subjects.³

The trend is away from skill subjects and in the direction of content subjects.⁴

¹Benjamin E. Strumpf, op. cit.

²G. Meerwiem, "A Study of Bookkeeping Textbooks" Research Bulletin in Commercial Education III (March 1930) pp. 17-9

³J. O. Mallott, op. cit.

⁴Fred J. Weersing, "The Future of Secondary Commercial Education" Balance Sheet X (April 1929) pp. 161-2

E. Summary of the Chapter

This chapter has brought together, from eighteen articles, twenty-five criticisms of the vocational aims of bookkeeping.

I.	Decreases the Technical Aspects	6
a.	vocational objective has been made outstanding	1
b.	place more emphasis on non-vocational values	2
c.	technical aspects are relatively unimportant	3
II.	Teach General Knowledges of Business	6
a.	teach more than the fundamental principles of business	2
b.	prepare students to become business men and women	2
c.	give student better understanding of general principles of business	2
III.	Consider Non-Vocational Aims	9
a.	give more attention to non-vocational aims	9
IV.	Correlate with Other Subjects	4
a.	lack of correlation is evident	2
b.	trend is away from skill subjects	1
c.	should emphasize social sciences	1

Total	<u>25</u>
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VIII. PRACTICE SETS

A. Laboratory Work and Individual Instruction Inferior

....that the laboratory method in the teaching of bookkeeping has been too long allowed to predominate.¹

The laboratory method, or learning-to-do-by-doing, is one which has been used very largely in the teaching of bookkeeping. This method is perhaps superior if properly adjusted and supervised, in other words, if proper technics are employed. Otherwise it is decidedly inferior.²

Many teachers of cultural courses think we give too much time to laboratory work, individual instructions, or letting the student learn by doing, and not enough to class discussion and recitation.³

¹C. M. Yoder, op. cit.

²ibid.

³C. C. Mitchell, "Methods of Teaching Bookkeeping Applied in Teaching Science Type Subjects in High School" Balance Sheet X (November 1928) pp. 71-2

The laboratory plan as it works out in bookkeeping is likely to cause an undue emphasis upon the mere technical routine of making entries and handling business papers.¹

The most productive high school teaching of bookkeeping will not use the method known as individual instruction.²

....emphasis has been placed too largely on the recording of transactions--primarily because most texts made use of long laboratory sets offering very little opportunity for class discussion of principles.³

Bookkeeping should be taught not so much through "learn to do by doing" method as through placing considerable emphasis on the reasoning behind what is done.⁴

¹A. H. Sproul, "The Problem of Classroom Procedure in Bookkeeping" Spotlights on Commercial Education VIII (April 1931) p. 8

²T. H. Sanders, op. cit.

³J. W. Edgemond, "Commercial Education in California High Schools, op. cit.

⁴Harry D. Book, et al, "Adjusting the High School Curriculum" Pamphlet, Southwestern Publishing Company

B. Too Much Repetition

Not enough variety of transactions
given.¹

There are not enough business forms nor
is there any agreement in their nature.²

The ever-present danger of needless
repetition of similar entries....³

Many books read well but are not
accompanied by practice set material which put
into the records of a business the theory so
effectively discussed.⁴

C. Lack Ways of Checking

The class was busy most of the 20 weeks
in merely making entries. The teacher sat at
his desk, his key conveniently near, busying
himself with checking clerical errors. Yet he
thought he was teaching bookkeeping.⁵

¹ Benjamin E. Strumpf, op. cit.

² *ibid.*

³ H. A. Andruss, "Progress Points for Practice Sets"
Balance Sheet XI (October 1929) pp. 54-6

⁴ H. A. Andruss, "Preparation for Teaching Practice
Sets" Balance Sheet XI (September 1929) pp. 10-3

⁵ Arthur D. Needles, op. cit.

Does the completed practice set represent the effort of the individual presenting it?¹

Generally no attempt is made to find out whether the student has completed the assignment from day to day.²

D. Are Too Long

Numerous short practice sets are more effective than a few long ones.³

Until students are thoroughly conversant with the bookkeeping cycle, they should not attempt to work out a long practice set.⁴

The voluminous detail diverts the attention of teachers and students from the real purpose of bookkeeping.⁵

¹H. A. Andruss, "Progress Points for Practice Sets" op. cit.

²ibid.

³ibid.

⁴H. A. Andruss, "Practice Set Presentation" Journal of Business Education VI (October 1931) pp. 27-8

⁵T. H. Sanders, op. cit.

E. Are Too Mechanical

He is an historian who may have faithfully recorded the facts but cannot interpret what he has recorded.¹

Following practice set routine blindly results in the students imitating one entry after another without truly understanding their meaning or relationship.²

Practice sets are to be "adapted" to teaching and not "adopted" word for word and followed through blindly step by step.³

In the sets, the student has to assume the role of too many different persons.⁴

The teacher ~~did not~~ stress the statements-- he stressed getting the books in on time.⁵

¹Paul H. Seay, "A Bookkeeping Test" Balance Sheet X (January 1929) pp. 142-3

²H. A. Andruss, "Preparation for Teaching Practice Sets" op. cit.

³ibid.

⁴Ernest O. Draper, "Actual Business Practice" Balance Sheet XIII (November 1931) pp. 87-8

⁵Lloyd L. Jones, op. cit.

....improvement lies partly in the direction of eliminating much mechanical work, such as has commonly been found in the long practice sets.¹

¹T. H. Sanders, op. cit.

F. Summary of the Chapter

Practice sets were criticized by fourteen writers in the 23 quotations.

I.	Laboratory Work and Individual Instruction is Inferior		7
a.	laboratory work has been allowed to predominate	3	
b.	laboratory work causes undue emphasis on technical routine	2	
c.	individual instruction not the most productive method	1	
d.	more emphasis should be placed on reasoning	1	
II.	Too Much Repetition		4
a.	lack of variety of transactions	2	
b.	lack of practical business forms	2	
III.	Lack of Ways of Checking		3
a.	teacher spends time checking clerical errors	1	
b.	no attempt to check individual's work	2	
IV.	Are Too Long		3
a.	short sets more effective	2	
b.	attention diverted from real purpose of bookkeeping	1	
V.	Are Too Mechanical		6
a.	pupils cannot interpret their recordings	1	
b.	sets are followed blindly	2	
c.	students assume the role of too many different persons	1	
d.	mechanical routine should be eliminated	1	
e.	teachers place more emphasis on getting the books in on time	1	

Total 23

IX. TEACHING MACHINE OPERATION

A. No Need for It

....but no school has need for a billing machine, a bookkeeping machine....¹

....give student training in bookkeeping and introduce him to the bookkeeping machine² privately after his graduation.

Where expensive equipment is required, the work cannot be justified if the period of training is relatively short, unless the machine itself has value to the administration of the school.³

They (office managers)⁴ do not encourage the teaching of bookkeeping machine operation in the high school saying if a clerk has ordinary ability he can soon grasp the use of the machine.⁵

¹W. S. Barnhart, "The Commercial Curriculum in Secondary Schools" Balance Sheet X (May 1929) pp. 273-6

²ibid.

³ibid.

⁴words in parenthesis are those of the author of this thesis.

⁵Dewey C. Rowland, op. cit.

The comparatively few bookkeeping machines in use does not seem to warrant the purchase of one at this time.¹

B. Should Be Taught

Some discussion of machine bookkeeping is needed in schools where special instruction in such work is not provided.²

There is a real need for the addition of machine work to the bookkeeping course.³

¹Harry D. Book, op. cit.

²B. Meerweim, op. cit.

³Bina Mae Traxler, "A Follow-up of Commercial Graduates" Monograph #13 Southwestern Publishing Company

C. Summary of the Chapter

In discussing machine operation, three writers presented six arguments against adopting such a course while two writers presented two points in favor of the subject.

I. No Need for It	6
a. school has no need for machines	1
b. students can acquire training after graduation	2
c. expense cannot be justified	1
d. few machines in use do not warrent schools purchasing them	1
II. Should Be Taught	2
a. some dsicussion of machines is needed	1
b. there is a real need for machine work	1
Total	<u>8</u>

X. BOOKKEEPING FOR CLERICAL TRAINING

A. Clerical Training Is More Important than Bookkeeping

More provision is needed for special drill work of the different clerkships.¹

Very few are hired as bookkeepers with no previous clerical or office experience.²

Business has grown to such proportions and accounting systems are so sectionalized that it is necessary for each of many bookkeepers to perform but a part of a whole task, which formerly were performed by one person.³

....a revision in high school bookkeeping courses is needed in order to make them more useful to young people entering business.⁴

... ..they must offer something beside a training in the mechanical recording of business transactions to meet the demands of the future.

¹G. Meerweim, op. cit.

²Edward Kanzer, op. cit.

³M. B. Dilley, op. cit.

⁴Dewey C. Rowland, op. cit.

⁵C. C. Crawford, op. cit.

The material presented in an accounting course should be such as is put to definite use in business.¹

Bookkeepers constitute a small minority of the workers engaged in commercial positions.²

....must not be forgotten that many students will probably never work on a set of books.³

Pupils realize this subject is not essential to obtain certain types of office and store positions.⁴

General clerical training should take the place now held by bookkeeping as a vocational study for boys.⁵

Bookkeeping, as usually taught, is not commonly required in business, while general clerical ability is.⁶

¹Roy B. Kester, "Govern the Accounting Course By the Student's Objectives" Business School Journal I (March 1929) p. 17

²A. O. Colvin, op. cit.

³Walter E. Leidner, op. cit.

⁴J. O. Mallott, op. cit.

⁵W. B. Mikesell, "Wherein Are High School Commercial Courses Inadequate" Vocational Education Magazine II (April 1924) pp. 639-40

⁶ibid.

B. Clerical Duties Should Not Be Introduced

....that the pupil can learn in school very little of the routine of the commercial office.¹

Commercial educators....not allow themselves to become absorbed in mechanical specialities promising quick but superficial training of the clerical type.²

A little learning is a dangerous thing and we may add a smattering of much is worse.³

There does not appear to be sufficient specialization to justify the offering of short-unit courses for special clerical jobs.⁴

¹J. Hugh Jackson, "Present Tendencies in Business Education" Journal of Accountancy XXXIV (November 1927) pp. 346-59

²Fred J. Weersing, "The Future of Secondary Commerical Education" op. cit.

³W. P. Atkinson, "Commercial Education from the Standpoint of the Department Store" Proceedings of the National Education Association (1928) pp. 379-80

⁴Bine Mae Traxler, op. cit.

....frequently it has as its only goal the comparatively simple and quite routine duties lying just across the threshold of business.¹

Purely clerical training now dominates the high school curriculum.no wisdom because of declining importance of the clerical group.²

Care should be taken not to clutter the course with the teaching of minor office skills which change rapidly from time to time.³

The constant cry....is for emphasis on the fundamentals; for concentration of effort on the essentials of business.⁴

¹A. H. Sproul, "A Further Discussion of the Objectives in Commercial Education" Spotlights on Commercial Education III (October 1925) pp. 1-3

²H. G. Shields, op. cit.

³A. E. Bullock, op. cit.

⁴Charles F. Rittenhouse, "Correlation of Commercial Course of Secondary Schools with Courses Offered in the Collegiate Schools of Business." Proceedings of the National Education Association (1922) pp. 589-90

C. Summary of the Chapter

Nineteen quotations expressing the views of eighteen persons on clerical training are expressed in this chapter.

I. Clerical Training is More Important Than Bookkeeping	11
a. demand for clerical workers is greater	6
b. bookkeeping is not an essential requirement of business	5
II. Clerical Duties Should Not Be Introduced	8
a. too routine and mechanical	3
b. no attempt made at specialization	3
c. does not educate for the future	2
Total	19

XI. TESTS

A. No Standardized Tests

From a strictly scientific point of view, there are, as yet, no standardized tests in bookkeeping.¹

B. "Parrot-like" Type Usually Used

The usual test or examination that has been given in bookkeeping has called for a repetition of rules that could have been done just as well by a parrot that had been given a cue.²

C. Effected by Lack of Standard Aims

The order of topics, the goal to be achieved and the transfer relations as between schools are so varied that no test will prove satisfactory in every instance.³

Standardized tests and new type tests should be constructed on the basis of which teaching may be better diagnosed.⁴

¹R. L. Johns, "Testing the Results of Instruction by Objective Methods" Balance Sheet X (September 1928) pp. 6-8

²Paul H. Seay, op. cit.

³R. L. Johns, op. cit.

⁴C. M. File, op. cit.

D. Summary of the Chapter

There are but four criticisms of bookkeeping tests, offered by three people

I. No Standardized Tests	1
a. standardized tests are unknown to bookkeeping teachers	1
II. "Parrot-like" Type Usually Used	1
a. tests call for repetition of rules	1
III. Effected by Lack of Standard Aims	2
a. standard test impossible because of different school requirements	1
b. must be based upon better teaching	1
Total	<u>4</u>

XII. BOOKKEEPING AND BUSINESS

A. Bookkeeping Should Meet Occupational Requirements

The bookkeeping objectives....do not meet the requirements of current business practice.¹

In view of the trend toward specialization in office and store positions, it behooves each teacher of commercial subjects to carefully study various phases of this movement and to adjust his local school curriculum accordingly.²

A fair sampling of what people in commercial occupations really do must be obtained.³

Commercial curricula should be based upon definite job objectives.⁴

¹Dewey C. Rowland, op. cit.

²J. J. Tigert, "The Changing Requirements of Education for Business" Proceedings of the National Education Association (1928) pp. 307-10

³Lloyd L. Jones, "New Developments for the Commercial Teacher in Bookkeeping and Accounting" First Yearbook of the Eastern Commercial Teachers Association (1927) pp. 247-50

⁴Fred G. Nichols, "What Are the Steps in the Process of Determining the Occupational Opportunities in a Given City" First Yearbook of the Eastern Commercial Teachers Association (1927) pp. 361-70

....make the commercial course meet the needs of office and store workers in the community.¹

Job analyses must be made, new instruction material must be discovered, and organized for teaching purposes.²

The demands of the business man are not being heeded in very many of the public schools.³

He should study the vocational surveys, and make his own local surveys to see what are the activities to be used as subject matter.⁴

¹E. W. Barnhart, op. cit.

²Lloyd L. Jones, "Present-day Trends in Bookkeeping" op. cit.

³Fred G. Nichols, "Commercial Education in the Public School Organization" Vocational Education Magazine II (February 1924) pp. 457-8

⁴A. H. Sproul, "A Futher Discussion of the Objectives in Commercial Education" op. cit.

B. Keep Up With Changes

You are not making changes in your curriculum as rapidly as changes are taking place in the occupational world.¹

More progress has been made in accumulating information about requirements than actually meeting them.²

Business men should be invited to cooperate with business department to keep curriculum abreast of modern business.³

C. Beginning Worker Not Well Equipped

Present methods of commercial education do not sufficiently prepare the student to make the right beginning as a bread winner.⁴

High school commercial courses fail to turn out a product that can assume reasonable responsibility and perform duties speedily and accurately.⁵

¹ J. J. Tigert, op. cit.

² J. O. Mallott, op. cit.

³ C. M. File, op. cit.

⁴ R. W. Kelley, op. cit.

⁵ Sherman Perry, op. cit.

D. Summary of the Chapter

Thirteen criticisms present the views of thirteen people on the relation of bookkeeping to business.

I. Bookkeeping Should Meet Occupational Requirements	8
a. should be based on needs of business	2
b. a study of business conditions is needed	4
c. does not meet requirements	2
II. Keep Up With Changes	3
a. schools are not keeping up with business	1
b. information is gathered but not used	1
c. invite business men to cooperate	1
III. Beginning Worker Not Well Equipped	2
a. student is not prepared for work	1
b. student cannot assume responsibility and perform work required	1
Total	<u>13</u>

XIII. RELATION OF COLLEGES TO COMMERCIAL COURSE

A. Commercial Courses not Acceptable for Credit

Few colleges and universities recognize bookkeeping for entrance requirements.¹

Many of the larger colleges and universities will accept no commercial credits.²

Many colleges and universities do not accept commercial credit from high schools as entrance credit.³

They do not allow commercial credit, unless it be an insufficient amount, to apply toward a degree.⁴

Some require the same as that required by high schools. Some which do not make such requirements allow only 3 or 4 unites credit to be selected from any one department of work.⁵

¹M. B. Dilley, op. cit.

²E. G. Knepper, "College Preparation and the Commercial Curricula" Balance Sheet, XII (November 1930) pp. 78-81

³D. Himebaugh, op. cit.

⁴ibid.

⁵James B. Trant, "The Changing Curriculum in Commercial Education" Balance Sheet XII (March 1931) pp. 227-229

Commercial and other vocational subjects are not generally acceptable for college entrance beyond a minimum of three or four high school units.¹

B. No coordination

There has been a definite lack of coordination between universities and secondary schools in the organization of courses in commerce and business administration.²

¹Fred J. Weersing, "Some Fundamental Problems in the Improvement of Commercial Education" op. cit.

²R. A. Stevenson, "Relationship Between Business Courses in University and Secondary Schools" Proceedings of the National Education Association (1928), pp. 313-4

C. Summary of the Chapter

The relations of the colleges to the commercial course are discussed by six writers.

I. Commercial Courses not Acceptable for Credit	6
a. colleges will not accept bookkeeping for credit	3
b. only an insufficient number of commercial units is accepted	3
II. No Coordination	1
a. universities do not coordinate in organization of courses	1
Total	<u>7</u>

XIV. NEED OF SUPERVISION

A. A Felt Need

There is need in each city of 20,000 or over for supervisors of commercial education.¹

In every state department of education, there should be....a staff of supervisors for each of the special fields, including commercial education.²

....the least they can do is to employ experts in commercial education to furnish such guidance and assistance as are necessary for giving commercial courses.³

On the whole there seems to be little chance for improvement in our commercial courses until the states and cities provide adequate supervision.⁴

¹R. J. Leonard, op. cit.

²ibid.

³E. W. Barnhart, op. cit.

⁴ibid.

B. Lack of Competent Supervisors

The high school principal....usually knows nothing about commercial occupations nor how to prepare for them.¹

Probably worst of all, the school administration gives these teachers little or no help through supervision and direction.²

In most of the cities, however, the supervisor of commercial education is such in name more than in fact; for either he has no opportunity to supervise, because his work as director of continuation schools, as business manager, or as school auditor or the like, or he has no power except to visit schools and talk to the commercial teachers.³

There are but few city supervisors of commercial education. There is but one state supervisor in the field....⁴(December 1924)⁵

¹E. W. Barnhart, op. cit.

²ibid.

³ibid.

⁴Fred G. Nichols, "Is Something Wrong" Vocational Education Magazine II (December 1924) p. 1107

⁶Date was inserted by the author of this thesis

C. Summary of the Chapter

Four persons made eight criticisms regarding the needs of supervision.

I. A Felt Need 4

- | | |
|---|---|
| a. there is need for city supervisors | 1 |
| b. there is need for state supervisors | 1 |
| c. expert guidance and assistance is needed | 1 |
| d. improvement will depend upon supervision | 1 |

II. Lack of Competent Supervisors 4

- | | |
|---|---|
| a. principal knows nothing about commercial occupations | 1 |
| b. teachers are given little or no help | 1 |
| c. very few city supervisors of commercial education | 1 |
| d. many are supervisors in name only | 1 |

Total 8

XV. THE BOOKKEEPING COURSE SHOULD BE REORGANIZED

A. Should Be Shorter

Reduce the course to only two semesters at present....eventually, after reorganization, to one semester.¹

Only one year of bookkeeping should be offered in the high school.²

If the material is properly covered, and is properly organized and presented, all that the pupil will need, for any position that will be open to him upon leaving high school, is one year.³

It is the opinion of the committee that two years is sufficient to teach the fundamentals of the subject.⁴

B. Should Be A Specialized Course

Bookkeeping should be retained in the commercial curriculum as a specialized vocational course only, and not as a required course as is usually found.⁵

¹M. B. Dilley, op. cit.

²A. O. Colvin, op. cit.

³ibid.

⁴Harry D. Book, op. cit.

⁵C. C. Crawford, op. cit.

Bookkeeping....is holding an important position in the curriculum under false pretenses. It is being taught to all, whereas it is useful only to a small group.¹

The narrow fields of specialization in commerce should not be entered before the junior year.²

C. A Separate Course for Boys and One for Girls

The investigation seemed to justify the conclusion that general bookkeepers are frequently men and that the detail work is performed by women. The fact calls attention to the problem of making courses for boys and for girls in bookkeeping.³

Boys and girls are given identical business training although their subsequent employment will usually be different.⁴

¹William Firth & Elmer Price, "An Analysis of Four Bookkeeping Texts" Journal of Commercial Education LVI (December 1927) pp. 298-9

²A. O. Colvin, op. cit.

³Dewey C. Rowland, op. cit.

⁴W. B. Mikesell, op. cit.

D. Summary of the Chapter

The bookkeeping course should be reorganized in the opinion of seven persons.

I.	Should Be Shorter	4
	a. reduce to one year	3
	b. two years is plenty of time for teaching fundamentals	1
II.	Should Be a Specialized Course	3
	a. should not be a required course	1
	b. useful only to a small group	1
	c. should not start until 3rd year	1
III.	^A Separate Course for Boys and One for Girls	2
	a. men have different bookkeeping duties than women	2
Total		<u>9</u>

XVI. OTHER CRITICISMS OF BOOKKEEPING

A. Requirements too exacting

Requirements are often too exacting in the matter of routine recordative procedures.¹

It seems exceedingly probable that in commercial education too much has been expected of bookkeeping.²

We should not attempt to make accountants out of high school pupils.³

....needed time is "stolen" from these fundamental subjects and given to the higher branches of business which belong essentially to the technical schools of business.⁴

Whereas college preparatory pupils have been required to take from 14-16 units of work, commercial pupils have been given from 16-20 units of work.⁵

¹Walter E. Leidner, op. cit.

²William H. Kilpatrick, "A Philosophy of Commercial Education" First Yearbook of the Eastern Commercial Teachers Association (1927) pp. 1-10

³A. O. Colvin, op. cit.

⁴Charles F. Rittenhouse, op. cit.

⁵J. L. Tildsley, op. cit.

B. No Definite Aims

Teaching business in an unstandardized way....can not be continued.¹

The aims to be achieved in bookkeeping, the content of the bookkeeping course, the methods and procedure are not yet clearly, concisely and definitely decided upon.²

There were no definite measures of progress, and often no definite, fixed objective properly determined to work toward.³

A general lack of agreement in the expression of both needs and objectives.⁴

We need a more scientific determination of the specific objectives of commercial education.⁵

¹J. L. Harmon, "Whither Business Education" Proceedings of the National Education Association (1929) pp. 324-7

²R. L. Johns, op. cit.

³C. M. Yoder, op. cit.

⁴C. M. File, op. cit.

⁵Fred J. Weersing, "Some Fundamental Problems in the Improvement of Commercial Education" op. cit.

....objectives, which in the main, are now lacking.¹

....we have had no complete scientific method of determining values.²

C. Some Introductory Course is Needed

Teachers indicate a need for some preliminary work, such as training along elementary business lines, rapid calculation and penmanship, but say there is little or no time for this in the bookkeeping class.³

Lack of accuracy in arithmetical processes is given as the greatest handicap for beginning bookkeeping pupils, while lack of general business ability and unfamiliarity with simple bookkeeping terms are ranked by the same number of teachers as the second greatest handicap.⁴

¹R. J. Leonard, op. cit.

²George R. Tilford, op. cit.

³Eldon Dittmore, "Methods of Teaching Bookkeeping in the Indiana High Schools" Balance Sheet XII (March 1931) pp. 230-2

⁴ibid.

Development of general business courses designed to provide information regarding the fundamental principles of business practice....¹

The student ought to be given a background of useful information that will show him as a consumer in an economic community and introduce him into some of the jobs as a producer in an economic community before beginning a bookkeeping and accounting course.²

One measure is to insist on a lengthened period of general education in which the student can secure a broad background before undertaking professional training.³

D. Bookkeeping is Limited by School Requirements

Most high schools require a definite number of units outside of the commercial department for graduation. The number of required units is from 10 to 12 leaving from 4 to 6 which may be elected.⁴

¹J. O. Mallott, op. cit.

² Lloyd L. Jones, "New Developments for the Commercial Teacher" op. cit.

³Harry D. Kitson, "Commercial Education--Whither Bound" Spotlights on Commercial Education IV (May 1927) pp. 3-4

⁴James B. Trant, op. cit.

If the purpose of high schools is the preparation of students for college, the work in the commercial department will be limited to one curriculum and to only a few courses in it.¹

E. Course too Weak

Our course has been too weak; I might say too easy and many students have suffered by laxity after graduation.²

F. Course is Discounted by Pupils

The commercial course is discounted in the minds of every boy and girl who finds out that it will not prepare for college and many who ought for every other reason to be taking it, will take some other course.³

G. Poor Equipment

Obsolete, unsuitable and insufficient equipment frequently found even in the best of our commercial schools.⁴

¹James B. Trant, op. cit.

²George F. Dunstan, "Suggestive Methods for Improving Work in Bookkeeping" Balance Sheet X
(March 1929) pp. 197-8

³John A. Anderson, op. cit.

⁴E. W. Barnhart, op. cit.

H. Summary of the Chapter

Twenty-two criticisms which did not seem to fit in the other chapters have been grouped together under the heading of "Other Criticisms".

I. Requirements too exacting	5
a. attempt to cover too much ground	3
b. too many routine recordative procedures	1
c. commercial students have to take more units of work	1
II. No Definite Aims	7
a. lack of definite objectives	5
b. methods are unstandardized	1
c. lack of method of determining values	1
III. Some Introductory Course is Needed	5
a. some preliminary course is needed	1
b. lack of general business knowledge is a handicap	1
c. course should give background of useful information	3
IV. Bookkeeping is Limited by School Requirements	2
a. required units exclude many commercial subjects	1
b. college-preparatory schools limit curriculum to a few courses	1
V. Course too Weak	1
a. course is too easy	1
VI. Course Discounted by Pupils	1
a. because it is not on a par with college preparatory courses	1
VII. Poort Equipment	1
a. equipment is obsolete and unsuitable	1

Total	<u>22</u>
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XVII. BOOKKEEPING IS UNNECESSARY

A. Graduates are not Using It

Usually the employers of boys and girls from senior high school do not require a knowledge of the principles of bookkeeping.¹

An appallingly large proportion of all employed people are not doing the kind of work for which they are best fitted.²

Employment surveys show that but a small percent of former commercial students are actually keeping books, but that they are rather scattered through all branches of business and industry.³

The investigation showed that less than one-third, probably not more than one-fourth, of those who take commercial studies enter clerical or commercial vocations, even temporarily.⁴

¹C. C. Crawford, op. cit.

²Stanley Roth, "Coordinating Business Education With Vocational Opportunities" Proceedings of the National Education Association (1925) pp. 356-7

³C. T. Jones, op. cit.

⁴Fred J. Weersing, Non-vocational Values of Commercial Education, op. cit.

Hundreds of precious hours of high school time were spent in preparing for vocations which were not followed.¹

B. Does Not Increase Earning Power

There is no evidence that high school commercial training increases earning power.²

¹Eleanor J. O'Brien, "Placement Problems" Proceedings of the National Education Association (1922) pp. 576-81

²H. B. Shields, op. cit.

C. Summary of the Chapter

In the opinion of six writers, bookkeeping is unnecessary.

I. Graduates are Not Using It	5
a. not required by business men	1
b. employed people are not doing work for which they are best fitted	2
c. very few students are keeping books	1
d. small percentage of graduates enter business	1
II. Does Not Increase Earning Power	1
a. no evidence that earning power is increased	1
Total	<u>6</u>

XVIII. SUMMARY OF THE THESIS

The purpose of this study has been to collect and analyze the criticisms of the teaching of bookkeeping in high schools as found in current literature. The table of contents and indexes of 29 magazines published since 1921 were scanned and any article which seemed to have any bearing on the teaching of bookkeeping was noted and later read.

Eighty-eight articles, taken from fourteen of the magazines, finally became the basis upon which this study was made. The other magazines carried no articles that were of any help. From these articles, 217 criticisms have been taken and classified under different headings.

Judging by 28 criticisms, bookkeeping is handicapped because many of the teachers lack the educational training and they have no knowledge of the occupational demands of business.

Twenty-one criticisms were offered of the students because the commercial department served as a "dumping ground" for the poor and inferior students, many of whom had no reason for taking the commercial course.

Only five objections were made to the textbooks. These were confined to the fact that the accompanying exercises and illustrations were not practical examples of business procedure.

In the opinion of 15 writers, the bookkeeping teacher places too much emphasis on details thereby allowing his teaching to become mechanical. Students learn "how" to make the entries, but not "why".

Twenty-five criticisms have been voiced against the vocational aims of bookkeeping. They conclude that the subject has been allowed to become too technical at the expense of many non-vocational aims and general knowledges of business which every student should know.

Practice sets have received a great deal of attention lately. 23 writers agree that laboratory work and individual instruction are inferior to class discussions and recitations and that, here again, the mechanical aspect, repeating the routine entries, blindly, becomes the dominant aim.

That machine operation should be taught in schools because it is needed in business offices is the opinion of two writers who criticize the course for not teaching it in the bookkeeping classes. The five opposed to its introduction cannot justify the additional expense for the benefit of a few, especially when the handling of these machines can be learned quite easily after graduation.

Eleven of the writers agree that we should not clutter up our bookkeeping course with a lot of minor

office skills which are constantly changing and which are so routine and mechanical that they are best taught in the particular offices in which they are needed. Eight writers differ from this opinion, believing that there is a greater demand for clerical workers than bookkeepers.

Some attempt should be made on the part of bookkeeping teachers and administrators to correlate the teaching of that subject with business, according to 15 criticisms quoted in this study.

Colleges and universities are not showing any interest in commercial work, either in accepting it for entrance credit or in coordinating the work of the college and the high school. This conclusion is based on six criticisms.

Eight quotations are offered to show that there is a definite need of adequate supervision in commercial education.

From nine writers, three definite suggestions for reorganization were gathered. They were, bookkeeping should be a one year course, two at the most; if advanced bookkeeping is taught, it should be a specialized course; and the course for boys should be different from the one for girls.

Twenty-two criticisms are offered pointing out failings in the present method of teaching. Also six arguments are presented against teaching book-keeping in the high schools.

In concluding, it is well to note that there is a definite lack of published material on commercial education. As shown on Table A (page5), eighty-eight articles, taken from educational magazines published between 1921 and 1931, served as a basis for this study. Of these eighty-eight articles, thirty-six, or about 40%, were taken from two house organs of publishing companies; twenty-three from five magazines devoted entirely to commercial education; and thirteen from six magazines devoted to general education. Sixteen other articles were taken from the Yearbooks of the National Education Association. That means that of the total twenty-nine educational magazines over a ten year period, only fourteen contributed any worthwhile information on commercial education for this study.

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